

Exhibit A
Fees

Following is a breakdown of the hourly rates and number of hours estimated per staff category for the Slims Spa Program.

Project Position	Hourly Rate	Number of Hours	Extended
Project Manager	\$140	76	\$10,640
Senior Project Consultant	\$105	278	\$26,220
Project Consultant	\$90	120	\$10,800
Word Processor	\$55	28	\$1,540
Fee and Hours Totals		502	\$49,200
Subtotal Reimbursable Expenses			\$17,300
Total Fees and Expenses			\$66,500

The following breakdown of the estimated reimbursable expenses is provided to Philip Morris USA with the understanding that the expenses are estimates only and may fluctuate depending on when site visits are scheduled, how far in advance trips can be scheduled and the frequency of changes to itineraries. The airfare estimates are based on full fare round trip coach rates received from our travel agent. The airfare estimate could be lower if trips can be scheduled far enough in advance (two weeks), so we can take advantage of discounted airfares which may be available. Estimates for hotels are also based on quotes received from our travel agent for the hotels where the Spa Program will take place. Other estimates are based on the number of trips, such as limo service to and from O'Hare based on quote from limo service company. Please note we are assuming that there will be two (2) site visits required to each Spa Program location, one for an initial survey and the second for training and implementation and that we are assuming that two (2) trips will be necessary to New York for meetings with the Spa Program team.

Expense Category	Estimated Cost
Round trip coach airfare (8 trips)	\$8,100
Hotel	\$3,000
Meals	\$1,300
Rental car	\$1,200
Limo service	\$300
Miscellaneous travel expenses (tolls, povm, etc.)	\$150
Parking	\$200
Long distance telephone	\$750
Faxes	\$200
Binders for IRP	\$500
Photo copies	\$900
Miscellaneous supplies related to production of IRP's	\$200
Overnight express delivery service	\$500
	\$17,300.00

The reimbursable expenses are budget estimates only and we will bill Philip Morris for the actual expenses incurred.

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